IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY NINTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.27167 OF 2006

Between:

M/s.Guntupalli Venkata Rao,
Sekur, Chebrolu Mandalam,
Guntur District, rep. by its Proprietor
Mr.G.Venkata Rao

..... PETITIONER

AND

The Joint Commissioner (CT) Legal, A.P.
Hyderabad, and another.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.27167 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner, being a proprietary concern carrying on the business in works contracts, is registered as dealer on the rolls of the second respondent under the A.P. General Sales Tax Act. For the assessment year 2002-2003, the liability of the petitioner towards tax under the said Act was assessed by the second respondent by his proceedings dated 20.08.2005. The petitioner challenged the same before the concerned Deputy Commissioner, Guntur by way of appeal. The said appeal was dismissed by an order dated 20.06.2006. Aggrieved by the same, the petitioner carried the matter in a further appeal before the Sales Tax Appellate Tribunal. Along with the appeal, the petitioner also filed an application before the first respondent seeking stay of recovery of the disputed tax during pendency of the appeal. The first respondent by his order dated 10.10.2006 rejected the said application. Hence, the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the disputed tax, as determined by the 2nd respondent, within a period of six weeks from today. The amount of tax, if any, paid already with reference to the assessment year in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

29TH DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.27167 OF 2006
(Per Sri Justice J.Chelameswar)

29TH DECEMBER, 2006